

HOUSE BILL No. 1884

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-18-4.

Synopsis: Hamilton County innkeeper's taxes. Provides that in Hamilton County, innkeeper's tax revenue may not be deposited in the convention, visitor, and tourism promotion fund without appropriation of the county council. Provides that in Hamilton County the county council may appropriate innkeeper's tax revenue for the acquisition or construction of parks, recreational facilities, or other facilities providing recreation and tourism opportunities within the county.

Effective: July 1, 1999.

Richardson

January 26, 1999, read first time and referred to Committee on Local Government.

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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1884

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-9-18-4 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 1999]: Sec. 4. (a) If a tax is levied under section
3 3 of this chapter, the county treasurer shall establish a convention,
4 visitor, and tourism promotion fund. **He Except as provided in**
5 **subsection (e), the county treasurer** shall deposit in this fund all
6 amounts he receives under that section.
7 (b) In a county in which a commission has been established under
8 section 5 of this chapter, the county auditor shall issue a warrant
9 directing the county treasurer to transfer money from the convention,
10 visitor, and tourism promotion fund to the commission's treasurer if the
11 commission submits a written request for the transfer.
12 (c) **Except as provided in subsection (e),** money in a convention,
13 visitor, and tourism promotion fund, or money transferred from such a
14 fund under subsection (b), may be expended only to promote and
15 encourage conventions, visitors, and tourism within the county.
16 Expenditures under this subsection may include, but are not limited to,
17 expenditures for advertising, promotional activities, trade shows,



1 special events, and recreation.

2 (d) If before July 1, 1997, a county issues a bond with a pledge of
3 revenues from the tax imposed under section 3 of this chapter, the
4 county shall continue to expend money from the fund for that purpose
5 until the bond is paid.

6 (e) **In a county having a population of more than one hundred**
7 **eight thousand (108,000) but less than one hundred eight thousand**
8 **nine hundred fifty (108,950), amounts received under this section**
9 **may not be deposited in the convention, visitor, and tourism**
10 **promotion fund without appropriation by the county fiscal body.**
11 **In addition to other uses allowed under this section, the fiscal body**
12 **of a county described in this subsection may appropriate amounts**
13 **received under this section for the acquisition or construction of**
14 **parks, recreational facilities, or other facilities providing**
15 **recreation and tourism opportunities within the county.**

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